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## Book Department

ARMSTRONG, GEORGE S. *Essentials of Industrial Costing*. Pp. 297. Price, \$5.00. New York: D. Appleton & Co., 1921.

The method of development used by the author of this volume is somewhat different from that which is usually found in books of this nature. Exposition of the fundamentals of cost accounting is most frequently accomplished either by a theoretical discussion of the principles involved, or by an explanation of the entries made upon the books to record the cost data and to transfer such data to the general accounts. In this book the author has developed the subject theoretically and at the same time demonstrated the application of the theory. This is the proper method of exposition. The principles are discussed and suggested forms displayed. It is, however, unfortunate that the author chose to postpone the discussion of the contact between the general books and the cost records until the end of the volume. The reviewer believes that such contact would have been more clearly explained if it had been demonstrated progressively throughout the book. Despite this fact there is more continuity of thought than usual in writings upon this subject.

The introductory chapters relating to the necessity, purpose and function of costing are admirably written and place the reader in a most receptive mood for the technical matter which follows. The author's style of writing is unusual for this type of work; his descriptions are concrete, and his vocabulary such that he is able to avoid the constant use of set phrases which are so much in evidence in contemporary literature of this character.

The explanation of the various cost records is logical and there is a wealth of illustrations and charts which help to visualize the problems set forth. The charts are of more than passing interest in that they have evidently been taken from business experience rather than prepared for purposes of explanation. The tables illustrating "power," which are worked out on a horsepower basis, are particularly noteworthy.

The connection of the cost records with the general books has been brought out by a series of ledger accounts and an excellent chart demonstrating the entries involved. This is a most important portion of the work and proves to be an adequate summary of the fore-going subject matter.

The reviewer does not entirely agree with the author upon the question of the inclusion of interest in cost, or with his broad statement concerning appreciation, but these matters are open questions and from the viewpoint of the author have been satisfactorily handled.

The volume is sufficient as a condensed reference book upon the principles of costing and has special value in that it includes enough technical material to give a thorough explanation without being too complex for those whose knowledge of the subject is limited.

THOMAS A. BUDD.

FASSETT, CHARLES M. *Handbook of Municipal Government*. Pp. 160. Price, \$1.50. *Assets of the Ideal City*. Pp. 160. Price, \$1.50. New York: Thomas Y. Crowell Company, 1922.

These companion volumes by the former Mayor of Spokane, now connected with the University of Kansas as Specialist in Municipal Government, are in no sense a contribution to, but rather a restatement in compact form of the leading facts in the development and structure of city government and an outline of approved principles in municipal functions. Three-fourths of the first volume is taken up with a sketch of existing forms of city government in the United States, the best portions of which are found in the chapters on elections and appointments and the duties of officers. The volume closes with chapters outlining the general problems of administering the city services and local finance.

The *Assets of an Ideal City*, as its title would indicate, concerns itself with principles rather than with description of existing realities in municipal functions. There are chapters on Streets, Utilities, Health, Corrections, Recreation, Music

and Art and Civic Organizations. The writer's enthusiasm for civic righteousness has been served by an inspirational style which does not always escape the charges of sentimentality and preaching.

As college texts, these volumes would be found too brief, no matter how suggestive. The writer's style and his treatment of his material are such as to make "civics" a better descriptive word for his work than the more formal "municipal government." For the busy teacher and the interested layman, however, these books have much to commend them.

LANE W. LANCASTER.

DAVID, DONALD KIRK. *Retail Stores Management Problems*. Pp. xxix, 1050. Price, \$6.75. Chicago: A. W. Shaw Company, 1922.

This most complete text on retail stores management represents a stupendous amount of searching throughout the business community for problems of retail stores management and a most satisfactory compilation of these problems in unified, orderly fashion. The problems incident to retail store operation are logically developed in accordance with the case method under group headings such as Accounting, Organization, Merchandising and Buying, which serve to give the reader contact with all phases of the retail manager's work.

The method of development of the text is such as to maintain the interest in the problems, since they are arranged in a progressive manner. It is difficult to imagine a more complete and thorough-going attempt to set forth in one volume all of the problems of the retail executive. The book will become standard as a reference text for retail stores management.

Although the author states in his preface that it is possible to utilize the book for a text without additional supplemental material in principles of store management laid down by lecture or text, it is nevertheless difficult to understand how a student might be expected to grasp all of the intricacies of the various problems presented without some supplemental informative material presented to him by his instructor.

The text is profusely illustrated with charts of forms, which partly aid the reader in visualizing many of the problems which are set forth. It would seem that the book would have been an impossible accomplishment without the aid of the large number of concrete management problems available to the author through the Harvard Bureau of Business Research, under Professor Melvin T. Copeland.

R. H. LANSBURGH.

RICHMOND, MARY E. *What Is Social Case Work?* Pp. 268. Price, \$1.00. New York City: Russell Sage Foundation, 1922.

In various fields of human activity, certain stock phrases come into being which are constantly used, on the assumption that every one knows the meaning and appreciates the implications of each such particular phrase. Yet the most superficial inquiry reveals the fact that such assumption is unfounded, that such phrases are used loosely, with far from a general agreement as to what is really meant or actually implied. In the field of social work, the phrase "case work" is an illustration in point.

In this volume, the fifth in the Social Work Series, published by the Russell Sage Foundation, Miss Mary E. Richmond, the editor of that series, director of the Charity Organization Department of the Russell Sage Foundation, and author of *Social Diagnosis*, sets herself to the task of answering the question of what social case work really is. The result is this well-written little book, which fills a very definite need, not only for case workers themselves, but also for a somewhat larger group perhaps which, while not actively engaged in social work, is interested in various ways and for differing reasons in an authoritative summary of the salient features and philosophy of case work.

"Social case work," says the author, "consists of those processes which develop personality through adjustments consciously effected, individual by individual, between men and their social environments." This, it is unnecessary to add, sounds simple enough. Only those who have